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September 24, 2004

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Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

CUSTOMER NO. 27717

CORRECTED

Re: Polytronics Technology Corporation
Matter No. 405200
Patent Application for:
OVER-CURRENT PROTECTION DEVICE
Serial No. 10/614,958

Sir:

Transmitted herewith is a corrected transmittal letter (correcting the captioned serial number) and a copy of the Issue Fee Transmittal form submitted on September 13, 2004.

It is believed that no fee is required. However, if there is a fee, you are authorized to charge same to Deposit Account No. 19-1351.

Sincerely yours,

SEYFARTH SHAW LLP

A handwritten signature in black ink, appearing to read "Harold V. Stotland".

Harold V. Stotland

HVS:cw
CH1 10793251.1

CERTIFICATE OF MAILING

I hereby certify that, on 9/24/04, this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

A handwritten signature in black ink, appearing to read "Carolyn Wilson".

Carolyn Wilson